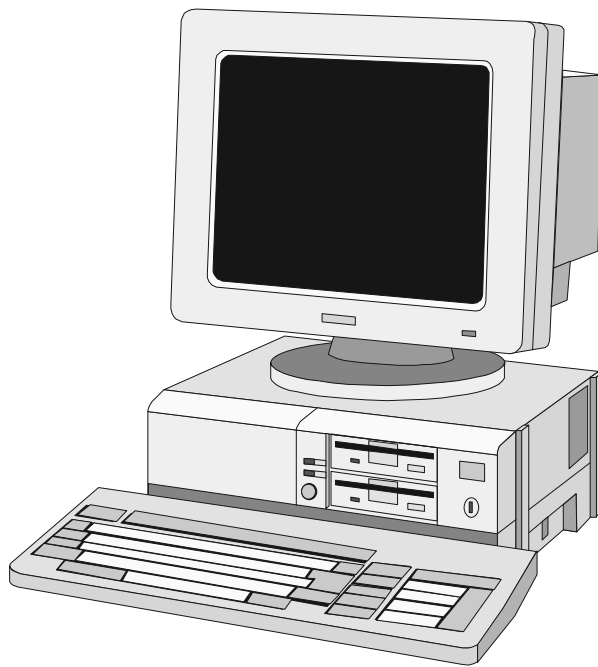


New Jersey Department of Education

Technical Manual

## 2001-2002 Audit Summary Worksheet



## **ELECTRONIC DATA COLLECTION**

Division of Finance  
Office of School Funding

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Audit Summary Worksheet - Revenues, Expenditures, Debt Service (Municipal), Enterprise Funds  
Charter School Crosswalk  
Schedules of Financial Assistance  
Supplemental Data for Tuition Cost Per Pupil - Discretionary Allocation - Regular District  
Report of Recapitulation of (Excess) Deficiency of Revenues (Over) Under Expenditures

**TECHNICAL MANUAL**  
**2001-2002 Audit Summary Worksheet - All School Districts**

SECTION I. - INSTALLING THE PROGRAM FROM THE DISKETTE

**HARDWARE REQUIREMENTS**

You will need the following hardware to install the program from the diskette onto your personal computer's hard drive and to use the program:

Any personal computer (PC) that is IBM compatible.

A hard disk drive with approximately one megabyte (1 MB) of free disk space.

A 3-1/2 inch floppy disk drive to accommodate a double sided, high density (DS,HD) diskette.

A standard dot matrix printer or a Hewlett Packard compatible laser printer.

**SOFTWARE REQUIREMENTS**

MS-DOS 3.3 or higher

The 2001-2002 Audit Summary Worksheet Installation Diskette from the New Jersey State Department of Education. A separate diskette is required for each school district being audited.

**INSTALLATION PROCEDURES**

NOTE: These instructions assume that your floppy disk drive is A and that your hard disk drive is C. However, your PC's floppy disk drive may be B, and your hard disk drive may be designated with another letter.

1. Using a felt-tip pen, PRINT the name of the school district you are auditing on the line of the diskette label that begins with "LEA:".
2. Insert the program installation diskette into your floppy disk drive.
3. Make certain your DOS prompt is set for accessing your hard drive.

Example: C:\>

4. To install the program from the diskette onto your hard drive, enter **A:INSTAUDS** at the hard drive DOS prompt and press **ENTER** (or the **RETURN** key).

Example: C:\>**A:INSTAUDS**

A message will appear asking if you are ready to continue with the installation.

5. If you are not ready, enter CTRL+C to abort.

If you wish to proceed, press any key to continue. Program files will be copied from the installation diskette to your hard drive and a new directory, AUDSUM01, will be created.

The message "Copying Program Files, Please Wait" will appear.

When the installation has been completed, the message "Installation Complete" will appear.

IF THE MESSAGE "INSTALLATION ALREADY PERFORMED" APPEARS, THE PROGRAM WAS PREVIOUSLY INSTALLED ON THE PC'S HARD DRIVE. IF IT IS REINSTALLED, IT WILL OVERWRITE ALL EXISTING DATA. (See Accessing the Program - Second and All Future Sessions on page 3.)

6. Remove the diskette from the drive and store it in a safe place. It will be used to transmit completed data for the school district you have selected and indicated on the label to the State Department of Education.

## SECTION II. - RUNNING THE SYSTEM

### CONVENTIONS

The conventions listed below are used throughout this program and manual.

Use the **Up/Down Arrow** keys to highlight your choice if it appears on the screen.

If a choice does not appear on the current screen, use the **PgUp/PgDn** or **Up/Down Arrow** keys to move to a different screen.

When your choice is highlighted, press the **ENTER** key to select it.

Press the **Esc** to exit the selection.

**CTRL+Key** indicates that you hold down the Ctrl key while pressing another key. For example, Ctrl+C.

Use the F1 key and enter the desired line number to GO TO a particular revenue or detail expenditure line number. If you are using the F1 key in the revenues and expenditures form, after the desired line number is keyed, press the ENTER key. If a line has been keyed that does not exist in that form, a message "Invalid Line-Press RETURN key to continue" will appear.

To leave the program, highlight the "Exit System" choice at the bottom of the main menu and press **ENTER**. (When you select Exit System, data you have entered will be stored on your hard drive. You can re-access the program at any time without having to re-enter data.)

You will hear a tone if you attempt to enter data or select a menu choice that is not valid.

### ACCESSING THE PROGRAM - First Time ONLY

NOTE: This program can now be downloaded from the department's website at <http://www.nj.gov/njded/finance/audsum/>

It is strongly recommended that you access the program immediately after you copy the program information from the diskette to the hard drive and that you complete the District Identification section. It will require only a few minutes. COMPLETING THE DISTRICT IDENTIFICATION IS DONE ONLY ONCE.

Assuming you are going to access the program immediately after you copy the program files to the hard disk, at the DOS prompt/AUDSUM99 sub-directory, enter **AUDSUM** and press **ENTER** to start the program:

Example: C:\AUDSUM01>**AUDSUM**

The District Identification appears.

In order to use the 2001-2002 Audit Summary Worksheet program, you must first select the school district you are auditing. This process is completed only once.

1. Use the **Up/Down Arrow** (or **PgUp/PgDn**) keys to highlight the county in which the school district is located. When highlighted, press **ENTER**.
2. Use the **Up/Down Arrow** (or **PgUp/PgDn**) keys to highlight the name of the school district. When highlighted, press **ENTER**.

An Identification Confirmation screen will appear.

3. If the county and/or school district name is/are not correct, enter **N** for No, and re-select your county and school district name.

If the county and school district name are both correct, enter **Y** for Yes.

The message "Preparing Files - Please Wait" appears.

During the "Preparing Files" process, total revenue source data from the CEIFA SA1 for the school district you have selected will be automatically entered into a data base for edit checking purposes only.

4. You have two alternatives regarding the worksheet entry screen display. Read the instructions on the screen and enter the appropriate option number (either the number 1 or 2). You will be able to change your options under File Maintenance.

Once identified, all files will be moved to a new sub-directory with the system of A01<district #>. You will need to access this sub-directory to gain access to the district data. This process will allow you to work on more than one district at a time. During this process, please note the unique sub-directory name displayed by the PC.

\*\*\*\*\*

#### ACCESSING THE PROGRAM - Second and All Future Sessions

It is unlikely that you will enter all of the data in the reports during the first session. To access the program in all subsequent sessions, follow the procedure below. DO NOT REINSTALL THE PROGRAM FROM THE DISKETTE UNLESS YOU WANT TO OVERWRITE ALL EXISTING DATA ON YOUR HARD DRIVE AND BEGIN AGAIN.

1. At the DOS prompt for the hard drive where the program is stored, enter **CD\A01<district #>** and press **ENTER** to change the directory to A00<district #>.

Example: C:\>**CD\A010110**

2. Enter **AUDSUM** and **ENTER** to access the program.

Example: C:\>A01<district #>\**AUDSUM**

\*\*\*\*\*

## APPLICATION FORM

The main menu of the Application Form consists of the following four (4) sections:

DATA ENTRY  
FILE MAINTENANCE  
REPORTS / EDITS  
INFORMATION

The screenshot shows a window titled "2001-02 Audit Summary Worksheet for:". The window has a yellow background and a blue border. It contains four main sections: "DATA ENTRY", "REPORTS/EDITS", "FILE MAINTENANCE", and "INFORMATION".

- DATA ENTRY**
  - Revenues
  - Expenditures
  - Debt Service <Muni./Co. Budgets>
  - Enterprise Funds
  - Financial Assistance
  - Select Supplemental Choices
- REPORTS/EDITS**
  - Report Menu
  - Perform Edit
  - Transfer Data To DOE Diskette
- FILE MAINTENANCE**
  - Change Entry Display Alternatives
  - Recreate Index Files
- INFORMATION**
  - Date: 08/27/2002
  - Operating Type: K - 12
  - Audit Help Line: (609) 943-4673
  - Tech Help Line : (609) 984-6794

At the bottom of the window, there is a button labeled "Exit System" and a instruction: "Use Up/Down Arrows to highlight Choice, Enter=Select".

## INFORMATION SECTION

Verify that the name of the school district you are auditing appears at the top of the screen and that the data in the Information section is accurate.

Date: (copied from your PC)

Operating Type: of the school district you are auditing

For assistance you may call the State Department of Education between 8:15 a.m. and 4:15 p.m.:

for audit help (how to complete the worksheet): (609) 943-4673

for technical assistance (computer questions): (609) 984-6794

## DATA ENTRY SECTION

The Data Entry section consists of the following eight (8) reports:

- Revenues
- Expenditures
- Debt Service (Municipal/County Budgets) (For districts with Type I debt only)
- Enterprise Funds
- Financial Assistance
- Select Supplemental Choices ( For Regular districts only)
- School Based Expenditures (For Whole School Reform- Abbott School districts only)
- School Facilities

Data can be entered in the reports in any order.

To select a report, use the **Up/Down Arrow** keys to highlight the desired report and press **ENTER** to select it.

When a choice is selected, the appropriate screen will appear on which the data is to be entered.

All Regular districts with tuition revenue must complete and submit Supplemental Data for Tuition Cost per Pupil. (Please read Section III of this manual for further instructions.)

For the Supplemental Data (Tuition) report ONLY, line descriptions appear in a box at the top of the screen and you must use the **Right/Left Arrow** keys to move among the following nine categories since there is room on the screen to view only three columns:

- Voc. Prog. - Local Instruction (Special Projects)
- Rental of Land & Buildings
- Interest - Lease/Purchase (5 years or less)
- Student Body Activity
- Facilities Acquisition and Construction (Less Lease Purchase Agreements - Principal)
- Building Use Charges
- Other Support Services - Students - Special (Less Residential Costs)
- Related Services
- Benefits for Special Programs

To enter data in a report, use the following process:

1. Use the **Up/Down Arrow** or **PgUp/PgDn** keys to highlight the desired line. (In the Supplemental Data (Tuition) report, you may first have to use the **Left/Right Arrow** keys to move to the desired column.)

A cursor will appear at the beginning of the column in which data is to be entered.

2. Use the numeric keys to enter the data, and press **ENTER** or the **UP/DOWN ARROW** key. If you use the ENTER key, the amount column will remain highlighted after you enter the data. If you use the Up/Down Arrow keys after entering data, you will move to the next line (either up or down).

The computer program will automatically calculate/update the sub-totals and total after each entry of data.

Do not use a comma or decimal point (**ALL AMOUNTS MUST BE ROUNDED TO THE NEAREST WHOLE DOLLAR BEFORE ENTERING**). You can enter a negative amount by

preceding the figure with a minus sign (e.g., -4345) only on those lines where a negative amount is possible (see page 8 for a listing of these lines).

Make certain the NumLock is in the ON mode if you are going to use the numeric keypad, and that you use the zero key (not the letter O key) when entering numeric data.

If you discover an error before pressing the ENTER key, use the **BACKSPACE** key to erase it and move the cursor, and then re-enter the data.

If you discover an error after pressing the ENTER key, return to Step #1 above and re-enter the data.

3. When all data in a report has been entered, press the **Esc** key to return to the main menu.

## FILE MAINTENANCE SECTION

### **Recreate Index Files**

The configuration of some PCs may result in the corruption of data files. This file maintenance option, Recreate Index Files, can be used at any time to reconstruct the index files associated with the audit summary data input files. If you notice a problem in the display of your data, you can highlight and select Recreate Index Files from the File Maintenance Section in the Main Menu. After the re-indexing is complete, attempt data entry again. **Note: The technical assistance help line may instruct you to perform Recreate Index Files.**

### **Change Entry Display Alternatives**

You have the ability to change the option that was selected when the program was first loaded onto your PC. Changing the worksheet screen display option will not affect the data previously keyed either going from line number to account number or from account number to line number.

## REPORTS/EDITS SECTION

### Report Menu

**It is mandatory that all reports are generated and a copy sent to the School Board Secretary/Business Administrator.** The following reports can be generated at any time and printed on the printer attached to your PC:

- Revenues Report
- Expenditures Report
- Debt Service Report (Type I districts only)
- Enterprise Funds Report
- Recapitulation of (Excess) Deficiency of Revenues
- Financial Assistance Report
- Supplemental Report (Regular districts only)
- School Based Expenditure Report (Whole School Reform-Abbott districts only)
- School Facilities

To generate a report, highlight "Report Menu" from the REPORTS/EDITS section of the main menu.

Use the **Up/Down Arrow** keys to highlight the report that is desired and press **ENTER** to select.

### Perform Edit



The edit process performs a variety of checks to determine the relationship between various categories. If errors are found, a screen will appear that indicates the error(s) by category and by report. (Reference Section V, Edit Checks in this Technical Manual)

The edit can be performed at any time, but MUST be run just prior to transferring the data to the diskette.

To perform an edit, highlight "Perform Edit" in the REPORTS/EDITS SECTION of the main menu and press **ENTER**.

If no errors are found, a message will appear that you may continue to enter new data or, if finished, proceed to Transfer Data to the DOE diskette.

If errors are found, a screen will appear that lists the errors as follows:

The Error Message column will indicate the reports and lines where the amounts are not equal. For example:

<u>Error Message:</u>	<u>Left Total</u>	<u>Right Total</u>
Rev. (L423+L427) NOT= Exp. (L13900)	64,215	72,563

Interpretation:

Total Distance Learning Network Aid entered (Revenue lines 423 + 427): \$64,215 (Left Total)  
is not equal to (NOT=)

Total Distance Learning Network Aid entered (Expenditure line13900): \$72,563 (Right Total)

Use the **Up/Down Arrow** and **PgUp/PgDn** keys to view the errors.

Enter the letter **P** to print a copy of the edit report.

Enter **Esc** to exit the edit report menu and return to the main menu in order to correct the errors.

TRANSFER DATA TO DOE DISKETTE

After all data entry has been completed and the last edit has been performed successfully, you are ready to transfer the data onto the diskette for submission to the State Department of Education.

1. Select "Transfer Data to DOE Diskette" from the main menu and press the **ENTER** key.

If you did not perform an edit since last changing data, a message will appear indicating that you must do so before data can be copied.

If any errors were detected during your last edit session that you did not correct, a message will appear that you must correct the data and perform another edit before the data can be copied to the diskette.

If the last edit contained no errors, a message will appear that you may transfer the worksheet files to the DOE diskette.

**A transmittal form will automatically print when transferring data to the Department of Education diskette. Please sign and return with the diskette. Signatures by BOTH the auditor and School Board Secretary/Business Administrator are required. Various edits which are not considered fatal edits and only WARNINGS may appear on the transmittal form. (See section V. Edit Checks a. Fund Balance Edits (5) and c. Other Edits (9), (10), (11), (12), (13), (14), (16), (18) and (19).)**

2. Follow the instructions on the screen:
  - a. Enter the letter of your floppy disk drive (A or B).
  - b. Place the original DOE installation diskette into the floppy drive that was selected.

**NOTE:** Audsum for every client district can be downloaded from web <http://www.state.nj.us/njded/finance/audsum/> to any blank diskette that is double-sided, high density (DS,HD) IBM formatted, and which is labeled as an audit summary 2001-02 diskette and includes the district's (or Regional Day School's) county, LEA number and name.

c. Press any key when ready to copy.

NOTE: If you inadvertently place a diskette into the floppy drive on which you previously had transferred data from another school district, a message will appear that you will overwrite the data if you continue the copy process. Remove that diskette and insert the proper original DOE installation diskette (or blank diskette as described in NOTE above).

3. When the copy process is complete, follow the instructions on the screen to remove the diskette.
4. Place the diskette in a shipping envelope and submit the diskette and Transmittal letter to:

New Jersey Department of Education  
Attn: Harish Panjabi, Division of Finance  
P.O. Box 500  
Trenton, NJ 08625-0500

### SECTION III. GENERAL INSTRUCTIONS FOR THE 2001-2002 AUDIT SUMMARY WORKSHEETS

Electronic data collection is required of **all** submissions for school districts in New Jersey. The diskette provided will accommodate all district types, including a Regional Day School. Once a district has been selected in the program menu, the data entry screens and reports will reflect only those line items related to that type of district. There are a limited number of lines in the audit summary worksheet where the computer will allow the keying of a positive or negative amount. All other fields are programmed to accept only positive amounts. The lines where a positive or negative amount (preceded by a minus (-) sign) may be keyed are lines 70, 80, 90, 646, 10070, 10080, 10090 and 10259.

**THE DATA FROM THESE AUDIT SUMMARY WORKSHEETS WILL BE AUTOMATICALLY DOWNLOADED TO THE - 2003-2004 BUDGET STATEMENT PROGRAM FOR THE 2001-2002 ACTUAL COLUMN.** Notice that descriptions and line items generally match the budget statement profile with the exception of the additional data required for the U.S. Department of Education, National Center for Education Statistics reporting. Once the worksheet is complete, copies of **ALL** reports must be forwarded to each School Board Secretary/Business Administrator since they must sign the transmittal letter and because they should also have a record of the actual 2001-2002 audited amounts for their budget statements.

The 2001-2002 Audit Summary Worksheets coincide with the chart of accounts entitled The Uniform Minimum Chart of Accounts (Handbook 2R2) for New Jersey Public Schools (COA), as modified by the Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). The basic format of the worksheet is consistent with that of prior years' in that the total revenues and balances line must equal the total expenditures and balances line. Certain changes have been made to the worksheet in order to conform to CEIFA and to collect additional data needed by the department. Changes to this year's audsum include line number changes and the addition of the School Facilities data collection screen.

## School Facilities

### Required Maintenance

Pursuant to N.J.S.A. 18A:7G-9 and N.J.A.C. 6:24-6.1, beginning in ten years following enactment, to receive funding under EFCFA districts will be required to demonstrate a net investment in required maintenance of at least 2% of the replacement cost of the related school facility (determined pursuant to subsection b. of section 7). For new construction, additions, and school facilities aided under the act, beginning in the fourth year after occupancy of the school facility, districts must demonstrate an investment in required maintenance in the prior year of at least two-tenths of 1 percent of the replacement cost of the school facility.

Command Prompt - audsum

2001-02 Audit Summary Worksheet for:

**DATA ENTRY**

- Revenues
- Expenditures
- Debt Service <Muni./Co. Budgets>
- Enterprise Funds
- Financial Assistance
- Select Supplemental Choices

**School facilities**

**REPORTS/EDITS**

- Report Menu
- Perform Edit
- Transfer Data To DOE Diskette

**FILE MAINTENANCE**

- Change Entry Display Alternatives
- Recreate Index Files

**INFORMATION**

- Date: 08/30/2002
- Operating Type: K - 12
- Audit Help Line: <609> 943-4673
- Tech Help Line: <609> 984-6794

Exit System

Use Up/Down Arrows to highlight Choice, Enter=Select

To support the demonstration of this requirement, beginning with data for fiscal year 2000-01, districts must complete a schedule of required maintenance expenditures by school facility (as defined under N.J.A.C. 6:24-1.3). For reporting 2001 and 2002 required maintenance expenditures (11-000-261-xxxx), a district may allocate the total to each school facility and other facilities by prorating according to its gross square footage. (N.J.A.C. 6:24-3.1(d)1(i)(1)). Beginning in 2002-03, districts will be required to maintain their accounting records for required maintenance at the school facility level and will be required to "provide the expenditure records, detailed by school facility, at fiscal year end for verification by the district auditor" (N.J.A.C 6:24-2.2(e)) for reporting in 2003 and beyond.

A sample Schedule of Allowable Maintenance Expenditures is included on the following page. The schedule should indicate the project numbers(s) (if any) as assigned by the department upon project approval and determination of preliminary eligible costs (PEC) in the column preceding the most recent year expenditures. If a district has a school facility for which it has no project numbers, it should indicate "N/A" in the project number column. **If a facility has multiple project numbers, enter one project number per line as shown in the example (G. Wash High). Do not prorate a facility's maintenance expenditures to these projects. In other words, in the case of one facility (such as G. Wash. High) with multiple projects (SP000111, 111-080-R01, SP000222), expenditures (2002-\$100,000; 2001-\$95,000) appear one time and represent expenditures for the facility (G. Wash. High).**

CORRECT

one facility

multiple projects for facility

maintenance expenditures for facility (do not prorate for each project)

Facilities	Project #(s)	2002	2001
G. Wash. High	SP000111	100000	95000
G. Wash. High	111-080-R01	0	0
G. Wash. High	SP000222	0	0
A. Linc. Middle	NA	80000	85000
B. Franklin El.	SP000555	60000	55000
T. Jefferson El.	NA	40000	38000
		0	0
		0	0
Grand Total		280,000	273,000

Press F2 key to add a Facility, F3 to delete a Facility  
 Use Up/Down/Right/Left Arrows to highlight Choice  
 Page Up=Previous Page, Page Down=next page, Esc=Main Menu

INCORRECT

Facilities	Project #(s)	2002	2001
G. Wash. High	SP000111	33333	31666
G. Wash. High	111-080-R01	33333	31666
G. Wash. High	SP000222	33333	31666
A. Linc. Middle	NA	80000	85000
B. Franklin El.	SP000555	60000	55000
T. Jefferson El.	NA	40000	38000
		0	0
		0	0
Grand Total		279,999	272,998

Press F2 key to add a Facility, F3 to delete a Facility  
 Use Up/Down/Right/Left Arrows to highlight Choice  
 Page Up=Previous Page, Page Down=next page, Esc=Main Menu

### **Abbott Parity Remedy Aid**

The 2001-2002 Abbott Parity Remedy Aid will be accounted for in each Abbott district's general fund rather than in the special revenue fund. For purposes of the audit summary diskette Abbott Parity Remedy Aid revenues will be reported on line 283 and line 284 Additional Abbott v. Burke Aid, and the related expenditures will be reported in general fund expenditures.

### **Entry of Charter Schools**

Charter Schools must report the audit summary information to the department on diskette. The entry screens for the Charter Schools can be accessed by entering 'Charters' for the county, then by selecting the appropriate charter school name. Charter School data should be entered to the Audsum in accordance with the crosswalk that is included at the end of this manual. This crosswalk details how the Charter School Chart of Account line numbers should be entered to the line numbers referenced in the Audsum template. Since this template was actually designed for Regular School districts, there may appear to be some discrepancies between a Charter School account label and the account label on the template. (For example, all teachers salaries will be entered to a line item labeled: "Grades 6-8 Salaries of Teachers") However, our data collection process will accommodate these discrepancies when tabulating the results for Charter Schools.

### **Entry of Regional Day Schools**

Regional Day Schools must report the audit summary information to the department on diskette. The entry screens for the Regional Day Schools can be accessed by entering the appropriate county, then going to the end of the district listing to locate the Regional Day School name. Regional Day Schools will not appear in alphabetical order or through the district name. Please submit Regional Day Schools on a diskette labelling the diskette LEA codes # and the Regional Day School name. No audit summary reports should be submitted to the department on paper.

The LEA codes assigned to the Regional Day Schools are listed below.

<b>County</b>	<b>Host District</b>	<b>Regional Day School Name/Loc.</b>	<b>Regional Day School LEA #</b>
Atlantic	Atlantic County Special Services	Corbin City	9000
Bergen	Bergen County Special Services	Blesman	9001
Bergen	Bergen County Special Services	Millburn	9002
Camden	Lower Camden County Regional	Winslow	9003
Essex	Newark City	NJRDS	9004
Hudson	Jersey City	NJRDS	9005
Mercer	Mercer County Special Services	Hamilton	9006
Middlesex	Middlesex County Educational Services Commission	Piscataway	9007
Morris	Mendham Borough	NJRDS	9008
Ocean	Manchester Township	Jackson	9009
Salem	Salem County Voc-Tech	Mannington	9010

As a reminder, school districts with Regional Day Schools should report those funds in an enterprise fund in the Comprehensive Annual Financial Report (CAFR). However, in completing the audit summary diskette, you must report Regional Day Schools as a separate entity on a separate diskette and not in the enterprise fund of the associated school district.

Regional Day Schools should report depreciation expense on line 8332. A Regional Day school should reflect the differences between revenues charged and collected for equipment purchases and depreciation expense

in restricted legal reserve fund balance (line 10010) rather than the general fund free balance (line 10070). In other words, the activity related to fixed assets (revenues charged and collected for equipment purchases minus depreciation expense) closed to the restricted fund balance account should equal the net book value of the assets (undepreciated balance).

### **Debt Service (Municipal and County Budgets)**

Debt service aid and debt payments made by a municipality or county on behalf of a Type I district must be reported in the audit summary Debt Service (Muni. /Co. Budgets) schedule. For the 2001-2002 fiscal year an edit exists to identify school districts eligible for Type I debt service aid to ensure that this schedule is completed.

### **Line Number Changes**

A number of line item changes (both additions and deletions) were made to the 2001-2002 budget program. These changes are mirrored in the 2001-2002 audit summary worksheet. In the majority of cases, line numbers for both budget and the audit summary worksheet will be consistent, with the exception of Allocated Benefits line items. In the budget program the allocated benefit line numbers begin with the number "1" followed by four digits. For audit summary worksheet purposes the allocated benefit line numbers will also have five digits, but will begin with the number "2" followed by the same four digits as in the budget line number. For example, budget line 10220 Special Programs – Instruction – Group Insurance will be audit summary worksheet line number 20220.

### **Preloaded Information**

The July 1, 2001 beginning fund balance information will be preloaded on lines 10 through 100 using information provided in the 2000-2001 audit summary. These amounts can be revised, however a warning edit will be generated to identify that changes were made.

State aid on lines 280 through 353 (except line 284) will be preloaded into the program, and will appear in a green box. These numbers cannot be modified.

Descriptive information for programs, which had balances on June 30, 2001, will be preloaded into the appropriate Schedules of Financial Assistance in order to facilitate schedule completion.

### **Transfer of Funds to Charter Schools**

If a district has resident students enrolled in a charter school, an amount must be entered on line 9465 Transfer of Funds to Charter Schools. Failure to do so will generate a fatal edit.

Lines 13292, 13682, 13892 and 14242 are used to record transfers of special revenue to charter schools.

### **Fund Balance**

Under CEIFA, auditors are required to perform the calculation of excess surplus at June 30 in accordance with N.J.S.A 18A:7F-7 for all regular and county vocational school districts. Excess surplus amounts reserved for excess surplus at June 30, 2001 must be recorded on Line 10025 "Reserved for Excess Surplus - GF – Desig for Subsequent Yr." Excess surplus generated during the 2001-2002 school year should be reported on Line 10024 "Reserved for Excess Surplus – GF - Current Year.

Unreserved fund balance that has not been designated for a specific use should be recorded on Line 10070 "Unreserved-Undesignated General Fund." For the 2001-2002 fiscal year, a warning edit will be generated for districts entering an amount on this line that exceeds the 6% excess surplus limitation (or 3% for districts subject to a 3% excess surplus limitation). THE DEPARTMENT DOES NOT EXPECT TO SEE THIS

MESSAGE, AND IF IT DOES APPEAR, THE **AUDITOR MUST SEND A DETAILED LETTER OF EXPLANATION** WITH THE AUDSUM SUBMISSION. This letter should clearly state why the excess surplus amount exceeds the allowable percentage. A warning edit will also be generated if the amount entered on line 10070 is less than or equal to zero. See Question #17 in the Audit Questionnaire for details on performing the calculation.

The amount of unreserved fund balance that has been included in the upcoming year's general fund budget as budgeted fund balance should be reported in the unreserved fund balance equity section as designated for subsequent year's expenditure, and recorded on Line 10075 "Unres Gen Fund Designated for Subsequent Yr."

Special Services school districts are subject to an excess surplus calculation in accordance with N.J.S.A. 18A:46-31, as amended. This calculation will be performed by the department during the tuition certification process.

### **Enterprise Fund**

In the Enterprise Fund data entry screens a program revision was made to allow Line 10259 Beginning Retained Earnings to be negative.

### **Schedules of Financial Assistance**

As in the past, these schedules should include all active (ie - not closed) financial assistance programs in which a district is participating, regardless of the fund in which the program is classified for accounting purposes. Information for programs which had a balance as of June 30, 2001 will be rolled forward to the 2001-2002 schedules in order to facilitate schedule completion. Refer to Appendix E of the Audit Program for instructions on preparing these schedules.

The edit that did not allow budget expenditures to be greater than the award amount was eliminated on the state schedule only. This will facilitate reporting of allowable transfers from Demonstrably Effective Program Aid to Early Childhood Program Aid.

### **Supplemental Data for Tuition Purposes**

For regular districts only—a new column is available in the Supplemental Data (for tuition purposes) data entry screen to include the district's allocation of Line 20320 Benefits for Special Programs costs among the programs offered by the district.

**IMPORTANT:** The Supplemental Data for Tuition Cost per Pupil **MUST** be completed by regular school districts which receive tuition revenue. Completion of the Supplemental Data by regular districts who do not receive tuition revenue is optional. Also, Vocational, Special Services, ESC's, and Regional Day Schools cannot and do not fill out this form. School Board Secretaries/Business Administrators required or opting to complete the Supplemental Data must complete the supplemental data worksheet included in the back of this manual. Upon completion, the worksheet must be submitted to the auditor for input onto the diskette. Refer to Section IV for further instructions.

### **Recapitulation of (Excess) Deficiency of Revenues (Over) Under Expenditures Report**

The Recapitulation of (Excess) Deficiency of Revenues (Over) Under Expenditures Report is generated based upon the numbers keyed in the data entry screens. The purpose of this report is to show the calculation of the actual (excess) deficiency of revenues (over) under expenditures that will be **downloaded** to the 2003-2004 budget statement program for the 2001-2002 actual column. No entry will be shown in the 2001-2002 column of the revenues section for budgeted fund balance. Under GAAP reporting, the (excess) deficiency is the actual change in fund balance as a result of actual revenues and expenditures for the year. Either a net surplus or net deficit is generated for the year.



### **Special Revenue Edits**

Total special revenue fund revenues on the audit summary will not equal total special revenue fund expenditures if Early Childhood Program Aid (ECPA) revenue was deposited into the Early Childhood Capital Reserve, as the line item for the increase to capital reserve account is a memo only line. Also, because of allowable transfers, both Demonstrably Effective Program Aid (DEPA) and ECPA revenues may not equal the respective expenditures for each particular type of state aid. See Section II of the Audit Program for details on reporting special revenue.

The special revenue edits for ECPA, DEPA, Distance Learning Aid and Instructional Supplement Aid have been modified to include prior year carryover amounts.

## SECTION IV. DATA ENTRY SCREENS

### Revenues, Expenditures, Debt Service (Muni./Co. Budgets), Enterprise Funds

Refer to the master audit summary worksheet included in this manual for the subtotal/total categories and the respective line items. Subtotals and totals are automatically calculated by the computer program.

### Financial Assistance

All districts are required to prepare applicable Schedules of Financial Assistance (federal, state, and local) which include all active (ie - not closed) financial assistance programs in which a District is participating, regardless of the fund in which the program is classified for accounting purposes. Refer to Section II - Single Audit of the Audit Program for additional guidance concerning the content of these schedules.

An unlimited number of programs may be entered in each schedule. After every thirty (30) entries press ESC and re-enter the screen to add more lines. **If the required fields are not completed for any program, a warning will appear that all data entered will be deleted once the Esc key is pressed.**

The following data fields appear in the Schedules of Financial Assistance:

Field Name	Description
Program Title*	Designates the original grantor department/agency (grantor) of the financial assistance and the name of the program.
Type*	Designates pass-through or direct status of grant. (Use ENTER key to view menu and make selection - See Figure below).

Rcd Num	Program Title	T Y P E	Grant or State Project Number
1	CORE CURRICULUM STANDARDS AID	1	004950345120022
2	SPECIAL EDUCATION AID	1	994950345120011
3	BILINGUAL AID	1	004950345120008
4	REIMB IPAF SOCIAL SECURITY	1	004950345120002
5	DISTANCE LEARNING NETWORK AID	1	001000345120348
6	NATIONAL SCHOOL LUNCH PROGRAM	1	001000345120122
7		0	
8		0	

Use Up/Down/Right/Left Arrows to highlight Choice  
Page Up=Previous Page, Page Down=next page, Esc=Exit to Menu

Field Name	Description
Federal CFDA Number	Applies only to Federal schedule. See Appendix E of Audit Program.
Grant Period*	Represents the initial period for which the program was awarded.
Award Amount*	Designates the amount of the initial program award. Enter as (+).
Balance at June 30, 2001	Represents deferred revenue (+), intergovernmental accounts payable (+), or intergovernmental accounts receivable (-) for those prior year programs which have balances as of the end of the prior fiscal year.
Adjustment	See Appendix E in Audit Program. May be (+) or (-).
Carryover/(Walkover) Amount	Reflects the movement of award proceeds which have been approved for carryover into a carryover program code. May be (+) or (-).
Cash Received	Reflects the amount of cash received during the current fiscal year for the applicable financial assistance program. Enter as (+).
Budgetary Expenditures:	Represents the total costs chargeable to the program during the current fiscal year on a budgetary basis. Enter as (+).
Repayment of Prior Years' Balances	Repayments made during the current fiscal year to a grantor for unexpended funds on a program whose grant period has expired and no carryover was granted or allowed.
Deferred Revenue/(Accounts Receivable) at June 30, 2002	Unexpended award proceeds as of fiscal year end which are expendable in the subsequent fiscal year (+) or amounts receivable from the grantor as of fiscal year end (-).
Due to Grantor at June 30, 2002	Unexpended award proceeds which are due back to the grantor as of fiscal year end. Enter as (+).

**NOTE: Items marked with an asterisk (\*) must be completed prior to exiting the screen or an on-screen edit will be generated.**

<p align="center"><b>PLEASE READ THE FOLLOWING SECTION CAREFULLY IF YOU HAVE A REGULAR DISTRICT WITH TUITION REVENUE</b></p>
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**Supplemental Data for Tuition Cost per Pupil - Regular districts only**

The supplemental tuition data applicable to Regular districts is a requirement for regular districts charging tuition. If you select the data entry screen "Select Supplemental Choices", you will be asked to make a choice of which expenditure items, as defined below, will be distributed by Grade/Program by the Board Secretary. If a district fails to complete the supplemental tuition data, we at the Department of Education will distribute these costs by ADE (average daily enrollment) during the calculation of tuition rates. **It will be the Auditors' responsibility to obtain this information from the School Board Secretary/Business Administrator.**

In accordance with N.J.A.C. 6:20-3.1(d) 2, the district can elect to determine on either an actual basis or an equitable basis of allocation the distribution of expenditures for (i.) Vocational Programs - Local Instruction (Lines 5070, 20430, 8070) (Accounts 11-3XX-100-XXX, 12-3XX-100-730); (ii.) Rental of land and buildings (Line 7629) (Account 11-000-262-441); (iii.) Interest on lease purchase agreements with terms less than five years (Line 7480) (Account 11-000-290-832);

(iv.) Student body activity expenditures of the general fund (Lines 6080, 6140, 6200, 20540, 8080) (Accounts 11-4XX-100-XXX, 12-4XX-100-730); (v.) Facilities Acquisition and Construction (Line 8330 plus 22540 less 8300) (Account 12-000-400-XXX); (vi.) Building use charges, if applicable (see Figure 3 for calculation instructions); (vii) Other Support Services, Student Special (Lines 6680 + 21430 + 8120 less 6640) (Accounts 11-000-219-XXX, 12-000-219-730 less line 6640 Residential Costs); (viii.) Related Services (Lines 6485, 21040, 8111) (Accounts 11-000-216-XXX & 12-000-21X-730); and (ix.) Benefits for Special Programs (Line 20320) (Account 11-2XX-100-XXX).

## Building Use Charge Calculation

Building Use charge represents the amount of interest not covered by state aid.

In order to calculate building use charges perform the following steps.

### STEP

- 1** Calculate total debt service paid during the fiscal year (combine interest and principal).

Interest	Line 9800
+ Principal	Line 9810
= Total Debt Service	<u>(A)</u>

- 2** Calculate the percentage of debt service that is covered by state aid.

<u>Debt Service Aid</u>	<u>Line 0580</u>	=	<u>(B)</u>	% State Aid
Total Debt Service	(A)			

- 3** Apply the percentage to interest to calculate how much interest is covered by state aid.

Interest	Line 9800
x % State Aid	(B)
= Interest covered by State Aid	<u>(C)</u>

- 4** Subtract the interest covered by state aid from the total interest amount to arrive at Building Use Charge.

Interest	Line 9800
- Interest covered by State Aid	(C)
= Building Use Charge	<u>TOTAL</u>

The Building Use Charge should be included on an actual or equitable basis of allocation of your choice to the affected categories. Eligible interest on multiple bond issues may be calculated and allocated individually to affected categories by bond issue purpose.

Whatever method is utilized, the auditor should review the work papers for reasonableness, and supplemental data worksheet line 21 totals must agree with the appropriate line items in the audit summary worksheet.

The following table lists the subtotal/total categories and the respective line items. Subtotals and totals are automatically calculated by the computer program. Reference the attached master audit summary worksheet for particular line items unique to each district type.

Columns 1-8, Line # (5)	Sub-total Regular Programs	=	Columns 1-8, Sum of lines (1) thru (4)
Columns 1-8, Line # (20)	Sub-total Categorical Programs	=	Columns 1-8, Sum of lines (6) thru (19)
Columns 1-8, Line # (21)	Total	=	Columns 1-8, Sum of lines (5) and (20)

#### SECTION V. EDIT CHECKS

To validate certain revenue and expenditure lines in the audit summary worksheet, the following edit checks are built into the computer program and must be run and passed before the data can be transferred onto the diskette.

<u>Description</u>	<u>Edit</u>
<b>a. Fund Balance Edits</b>	
(1) General Fund Beginning Balances plus Revenues - Expenditures = General Fund Ending Balances	Lines 10 + 20 + 24 + 25+ 40 + 50 + 70 + 75 + 410 - 9470 = Lines 10010 + 10020 + 10024 + 10025 + 10040 + 10050+ 10070 + 10075
(2) Capital Project Fund Beginning Balances plus Revenues - Expenditures = Capital Project Fund Ending Balances	Lines 30 + 80 + 648 - 9764 = Lines 10030 + 10080
(3) Debt Service Fund Beginning Balances plus Revenues - Expenditures = Debt Service Fund Ending Balances	Lines 90 + 640 - 9940 = Line 10090
(4) Early Childhood Capital Reserve Fund Beginning Balance less Budgeted Withdrawal from Early Childhood Capital Reserve Fund plus Increase in Early Childhood Program Capital Reserve Fund = Early Childhood Capital Reserve Fund Balance	Lines (35 – 513) + 13250 = Line 10035
(5) This (WARNING) edit if not corrected will still allow transfer to the DOE diskette. A revision was made to the preloaded general fund balances.	Rev. Line 000XX: A Change Was Made.*
<b>b. Special Revenue Edits</b>	
(1) Local Special Revenue Funds = Local Special Revenue Fund Expenditures	Line 420 = Lines 9579 + 9580

(2)	Early Childhood Program Aid Prior Year Carryover + Demonstrably Effective Program Aid Prior Year Carryover + Early Childhood Program Aid Revenues + Demonstrably Effective Program Aid Revenues + Transfers from General Fund Presch/Kind + Interest Earned on Early Childhood Capital Reserve Fund + Budgeted Withdrawal from Early Childhood Capital Reserve Fund = Increase in Early Childhood Capital Reserve + Total Early Childhood Program Aid Expenditures + Total Demonstrably Effective Program Aid Expenditures	Lines 421 + 422 + 425 + 426 + 511 + 512 + 513= Lines 13250 + 13301+ 13690
(3)	Distance Learning Network Aid Prior Year Carryover + Distance Learning Network Aid Revenue = Total Distance Learning Network Aid Expenditures	Line 423 + 427 = Line 13900
(4)	Instructional Supplement Aid Prior Year Carryover + Instructional Supplement Aid Revenue = Total Instructional Supplement Aid Expenditures	Line 424 + 428 = Line 14250
(5)	Total Revenue from State Sources + Transfers from General Fund--Presch/Kind + Interest Earned on Early Childhood Capital Reserve Fund + Budgeted Withdrawal from Early Childhood Capital Reserve = Increase in Early Childhood Capital Reserve + Total State Projects	Line 431 + 511 + 512 + 513 = Lines 13250 + 9660
(6)	Total Special Revenue from P.L. 103-382 Title I = Total Exp. from P.L. 103-382 Title I	Line 440 = Line 9670
(7)	Total Special Revenue from P.L. 103-382 Title VI = Total Exp. from P.L. 103-382 Title VI	Line 450 = Line 9680
(8)	Total Special Revenue from I.D.E.A. Part B = Total Exp. from I.D.E.A. Part B.	Line 460 = Line 9690
(9)	Total Special Revenue from P.L. 101-392 (Voc.Ed.) = Total Exp. from P.L. 101-392 (Voc.Ed.)	Line 470 = Line 9700
(10)	Total Special Revenue from P.L. 91-230 (Adult Basic Ed) = Total Exp. from P.L. 91-230 (Adult Basic Ed).	Line 480 = Line 9710
(11)	Total Special Revenue from Private Industry Council = Total Exp. from Private Industry Council	Line 490 = Line 9720
(12)	Total Special Revenue from Other Federal Sources = Total Exp. from Other Federal Sources	Line 501= Line 9730
<b>c.</b>	<b>Other Edits</b>	
(1)	Assets acquired under capital leases	Line 141 = Line 8331

<b><u>Description</u></b>	<b><u>Edit</u></b>
(2) On-behalf TPAF Pension Revenues = on-behalf TPAF Pension Expenditures This (WARNING) edit if not corrected will still allow transfer to the DOE diskette.	Rev.(L361 TPAF Pension) NOT=Exp. (L7561)
(3) Reimbursed TPAF Social Security Revenues = Reimbursed TPAF Social Security Expenditures This (WARNING) edit if not corrected will still allow transfer to the DOE diskette.	Rev.(L362 TPAF Soc Secur) NOT=Exp. (L7562)
(4) No data has been entered for the amount of TPAF pension paid by the state on-behalf of the district. The applicable amount should be entered on Lines 361 and 7561. This (WARNING) edit if not corrected will still allow transfer to the DOE diskette.	No TPAF On-Behalf Pension Data Line 361 and 7561
(5) No data has been entered for the amount of TPAF social security reimbursed to the district by the state. The applicable amount should be entered on Lines 362 and 7562. This (WARNING) edit if not corrected will still allow transfer to the DOE diskette.	No TPAF Reimbursed Social Security Line 362 and 7562
(6) Transfers from General Fund Presch/Kind = Local Contribution/Transfer to Special Revenue	Line 511 = Line 2511
(7) Districts sending students to Charter Schools must have a balance on line 9465 Transfer of Funds to Charter Schools.	Exp. (L9465) No data for Charter Schools
(8) Total Revenues and Balances = Total Expenditures and Balances	Line 661 = or < Line 10110
(9) This (WARNING) edit if not corrected will still allow transfer to the DOE diskette. Most districts would not have zero on the line Reserve for Encumbrances-General Fund. Please verify that the amount is zero or key the applicable data in the expenditures data entry screen on line 10020.	*No Line 10020 data for Reserved for Encumbrances - General Fund*
(10) This (WARNING) edit if not corrected will still allow transfer to the DOE diskette. Most districts would not have zero on the line Unreserved- Undesignated General Fund. Please verify that the amount is zero or key the applicable data in the expenditures data entry screen on line 10070.	*Free Balances 6/30/01: (Exp. L10070) <= 0*

<u>Description</u>	<u>Edit</u>
(11) This (WARNING) edit if not corrected will still allow transfer to the DOE diskette. This identifies Unreserved/Undesignated Fund Balance in excess of 6% for districts subject to the 6% excess surplus calculation. <b>NOTE: If this message appears, an explanatory letter must be sent to the department with the transmittal.</b>	*Excess surplus > 6% Calculation – NEED LETTER*
(12) This (WARNING) edit if not corrected will still allow transfer to the DOE diskette. This identifies Unreserved/Undesignated Fund Balance in excess of 3% for districts subject to the 3% excess surplus calculation. <b>NOTE: If this message appears, an explanatory letter must be sent to the department with the transmittal.</b>	*Excess surplus > 3% Calculation – NEED LETTER*
(13) These enterprise fund (WARNING) edits if not corrected will still allow transfer to the DOE diskette. Both revenue and expenditure data should have been entered onto the diskette. Almost <b>ALL</b> school districts have an enterprise fund for food services, therefore we expect <b>MOST</b> districts to supply data for the Food Services Enterprise Fund.	*No financial data in the Enterprise Fund* (neither revenue or expend. data was supplied in the Enterprise Fund)  *No financial data in Food Services Ent. Fund* (neither revenue or expend. data was supplied in Food Serv. Enterprise Fund)
(14) The amount entered in the Enterprise Funds as Food Service Non-oper. Rev. - Board Contribution should agree with the amount entered in the Expenditures for Undistributed Expenditures-Food Services Transfer to Cover Deficit.	*Enter. Fund: L10263 NOT= Exp: L07550*
(15) These enterprise fund edits are fatal and must be corrected.	Enter. Fund: Food Ser L10265=0 and L10380>0 (Expenditure data supplied in Food Service Enterprise Fund but no Revenue data)  Enter. Fund: Food Ser L10265>0 and L10380=0 (Revenue data supplied in Food Service Enterprise Fund but no Expenditure data)  Enter. Fund: Other Rev L10270=0 and Exp L10390>0 (Expenditure data supplied in Other Enterprise Fund Expenditures but no Revenue data)  Enter. Fund: Other Rev L10270>0 and Exp L10390=0 (Revenue data supplied in Other Enterprise Fund Revenue but no Expenditure data)



### Description

### Edit

(16) This (WARNING) edit if not corrected will still allow transfer to the DOE diskette. If a regular school district had expenditures in any one of the nine (9) categories (with the exception of Building Use Charge), the corresponding expenditures in the supplemental data for tuition purposes is expected to be supplied. **ALL** regular school districts who charge tuition **MUST** supply this data. (See section V.b of this manual).

\*No Supp (supplemental) tuition data for \_\_\_\_.\*

(17) Total State, Local & Other and Add'l Bldg Aid should = Total Debt Service in Municipal and County Budgets. (The purpose of collecting this data is to indicate how much debt is serviced for school districts by Municipal and County Budgets).

Debt service: (L10210+L10250)  
NOT= L10160

(18) This (WARNING) edit if not corrected will still allow transfer to the DOE diskette. L10160 represents the district's debt service revenues in the municipal and county budgets which are not in the district's revenues. Unless your district made a transition from a type I district to a type II district or vice versa, you would not have revenues in both places.

\*Debt Service: L00640>0 then  
L10160 should be 0\*

(19) This (WARNING) edit will always appear for school districts which have a Regional Day School. The edit does not require any correction and will still allow transfer to the DOE diskette. The edit is a reminder that Regional Day Schools are not included in the audit summary worksheet for the associated school district, but rather **are reported as a separate entity on a separate audit summary diskette**.

\*DON'T REPORT REGIONAL DAY  
SCH \$ IN ENTER. FUND\*

(20) This is a whole school reform edit. The sum of all the schools 'School Based Budget Grand Total' should = the amounts entered to the expenditures screen for Contributions for WSR.

Line 9470 (sum of all  
schools:school based expenditure  
screens) - 21 - 22 = Expenditure  
lines 9466 + 13291 + 13681 +  
13891 + 9651 + 9731 - 10022

#### **d. Financial Assistance Edits**

Note: All edits in this section are preceded by one of the following prefixes which indicates the program to which the edit applies.

Fed Prg Title (#)  
St. Prg Title (#)  
Loc Prg Title (#)

(1) The 6/30/01 Balance + Adjustment + Carryover Amount + Cash Received - Budgetary Expenditures - Repayment of Prior Years' Balances - Deferred Revenue/(Accts. Receivable) at 6/30/02 + Due to Grantor at 6/30/021 must = 0 for each program title.

Summation not equal to 0

	<u>Description</u>	<u>Edit</u>
<b>e.</b>	<b>Supplemental Data for Tuition Cost per Pupil - Regular districts only</b>	
(1)	Vocational Programs-Local Instruction (Special Projects)	Col 1, Line 21 = Lines 5070 + 20430 + 8070
(2)	Rental of Land & Bldg.	Col 2, Line 21 = Line 7130
(3)	Interest Lease/Purchase	Col 3, Line 21 = Line 7480
(4)	Student Body Activity (WARNING EDIT)	*Col 4, Line 21 = Lines 6080 + 6140 + 6201+ 20540 + 8080
(5)	Facilities Acq. & Construction	Col 5, Line 21 = Lines 22540 + 8330 less 8300
(6)	Buildings Use Charges	N/A
(7)	Other Support Services - Students - Special	Col 7, Line 21 <= Lines 6680 + 21430 + 8120 less 6640
(8)	Related Services	Col 8, Line 21 <= Lines 6485 + 21040 + 8111
(9)	Benefits for Special Programs	Col 9, Line 21 = Line 20320
<b>f.</b>	<b>School Facilities edit</b>	
(1)	Required Maintenance for School Facilities	Line 7625 =Col 3, Grand Total